

37 C.F.R. §3.73(b) STATEMENT AND POWER OF ATTORNEY

The Assignee for the U.S. Patent Application filed herewith entitled **CROCHET-KNITTED MATTRESS CLOSING TAPE** (hereinafter "Patent Application"), and the invention disclosed therein, hereby states pursuant to 37 C.F.R. §3.73(b) that the Assignee is now the sole owner of the Patent Application to the exclusion of each inventor thereof.

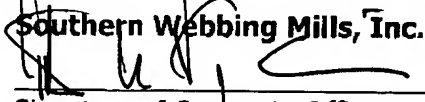
The Assignee establishes its ownership by submission herewith of an Assignment from each inventor of the Patent Application and the Assignee requests recordation thereof in the records of the U.S. Patent & Trademark Office. As the established owner of the Patent Application, the Assignee hereby invokes its right to conduct prosecution of the Patent Application to the exclusion of each named inventor.

The Assignee further hereby appoints the Attorneys and Patent Agents of Kennedy Covington Lobdell & Hickman, L.L.P., as identified by **Customer Number 021878** in the records of the U.S. Patent & Trademark Office and as updated from time to time, to prosecute the Patent Application and to transact all business in the U.S. Patent & Trademark Office connected therewith. All correspondence in this case should be directed to:

Karl S. Sawyer, Jr.
Kennedy Covington Lobdell & Hickman, L.L.P.
Bank of America Corporate Center, Suite 4200
100 N. Tryon St., Charlotte, NC 28202-4006

The telephone number is (704) 331-7400 and the facsimile number is (704) 331-7598.

The Assignee hereby declares that no other person or entity is authorized to take any action before the U.S. Patent & Trademark Office with respect to the Patent Application. The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the Assignee.

By: **Southern Webbing Mills, Inc.**

Signature of Corporate Officer
Peter Vapaamies, Ltd.
Name of Corporate Officer
Interim President
Title of Corporate Officer

Jan 30, 2002
Date